



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ELROY MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 225 MAIN STREET
ELROY, WI 53929

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23
Electric Operating Section Footnotes	E-24

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELROY MUNICIPAL ELECTRIC AND WATER UTILITY**Utility Address:** 225 MAIN STREET

ELROY, WI 53929

When was utility organized? 1/1/1899**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: PAT WARREN**Title:** UTILITY CLERK**Office Address:**

225 MAIN STREET

ELROY, WI 53929

Telephone: (608) 462 - 8245**Fax Number:** (608) 462 - 5753**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: KIESLING ASSOCIATES LLP**Title:****Office Address:** KIESLING ASSOCIATES LLP

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: KIESLING ASSOCIATES LLP**Title:****Office Address:** KIESLING ASSOCIATES LLP

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:****Date of most recent audit report:** 12/31/1997**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAVE MAGNUSSON**Title:** WATER UTILITY SUPERINTENDENT**Office Address:**225 MAIN STREET
ELROY, WI 53929**Telephone:** (608) 462 - 8245**Fax Number:** (608) 462 - 5753**E-mail Address:**

Name: RON SILVERTON**Title:** ELECTRIC UTILITY SUPERINTENDENT**Office Address:**225 MAIN STREET
ELROY, WI 53929**Telephone:** (608) 462 - 8245**Fax Number:** (608) 462 - 5753**E-mail Address:**

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:BOB EBBERS
EDWARD MENDUM, CHAIR
MARJORIE PETROWITZ
FLOYD SOLBERG

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,189,154	1,008,396	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	776,055	738,325	2
Depreciation Expense (403)	165,869	117,495	3
Amortization Expense (404-407)	0		4
Taxes (408)	60,818	81,253	5
Total Operating Expenses	1,002,742	937,073	
Net Operating Income	186,412	71,323	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	186,412	71,323	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	20,174	51,488	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	20,174	51,488	
Total Income	206,586	122,811	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	206,586	122,811	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	127,505	43,003	14
Amortization of Debt Discount and Expense (428)	10,602	1,602	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	5,692	1,870	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	143,799	46,475	
Net Income	62,787	76,336	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	783,760	720,508	20
Balance Transferred from Income (433)	62,787	76,336	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	51,393	13,084	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	795,154	783,760	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME ELECTRIC	14,114	5
INTEREST INCOME WATER	6,060	6
Total (Acct. 419):	20,174	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	51,393	12
Total (Acct. 436)--Debit:	51,393	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	316,293	872,861	0	0	1,189,154	1
Less: interdepartmental sales	0	6,747	0	0	6,747	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	85				85	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	316,208	866,114	0	0	1,182,322	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	46,906		46,906	1
Electric operating expenses	66,852		66,852	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	9,083		9,083	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	122,841	0	122,841	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,775,962	5,365,785	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,487,974	1,509,344	2
Net Utility Plant	4,287,988	3,856,441	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	155,796	104,403	7
Total Other Property and Investments	155,796	104,403	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	128,766	45,132	8
Temporary Cash Investments (132)	850,115	118,354	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	141,608	120,729	11
Other Accounts Receivable (143)	12,729	549	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	121,808	126,836	14
Materials and Supplies (150)	99,563	89,647	15
Prepayments (165)	8,577	6,646	16
Other Current and Accrued Assets (170)	90,000	150,000	17
Total Current and Accrued Assets	1,453,166	657,893	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	68,146	53,458	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	68,146	53,458	
Total Assets and Other Debits	5,965,096	4,672,195	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	196,026	195,586	21
Appropriated Earned Surplus (215)	155,796	104,403	22
Unappropriated Earned Surplus (216)	795,154	783,760	23
Total Proprietary Capital	1,146,976	1,083,749	
LONG-TERM DEBT			
Bonds (221)	3,523,779	2,475,700	24
Advances from Municipality (223)	73,753	28,215	25
Other Long-Term Debt (224)	90,682		26
Total Long-Term Debt	3,688,214	2,503,915	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	115,459	397,397	28
Payables to Municipality (233)	0	529	29
Customer Deposits (235)	2,880	2,620	30
Taxes Accrued (236)	49,650	70,469	31
Interest Accrued (237)	28,214	16,284	32
Other Current and Accrued Liabilities (238)	1,853	2,092	33
Total Current and Accrued Liabilities	198,056	489,391	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	5,329	5,107	36
Total Deferred Credits	5,329	5,107	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	927,271	590,033	41
Total Liabilities and Other Credits	5,965,846	4,672,195	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,697,553	0	0	2,078,409	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,697,553	0	0	2,078,409	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	154,408	0	0	1,333,566	10
Total Accumulated Provision	154,408	0	0	1,333,566	
Net Utility Plant	3,543,145	0	0	744,843	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	102,041	1,407,303			1,509,344	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	74,203	91,666			165,869	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,513				1,513	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		2,094			2,094	10
Other credits (specify):						11
					0	12
Total credits	75,716	93,760	0	0	169,476	13
Debits during year						14
Book cost of plant retired	23,349	165,517			188,866	15
Cost of removal		1,980			1,980	16
Other debits (specify):						17
					0	18
Total debits	23,349	167,497	0	0	190,846	19
Balance End of Year	154,408	1,333,566	0	0	1,487,974	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	1,415	86,433			87,848	76,540	1
Other					0		2
Total Electric Utility					87,848	76,540	

Account	Total End of Year	Amount Prior Year	
Electric utility total	87,848	76,540	1
Water utility	11,715	13,107	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	99,563	89,647	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC BANS 1997	8,158	24474	16,316	1
WATER MRB 1996	905	1	35,136	2
WTR MRB 1997	935	17629	16,694	3
Total			68,146	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	195,586	1
Changes during year (explain):		
CAPITAL CONTRIBUTION	440	2
Balance end of year	196,026	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MRB 1996	11/19/1996	11/19/2036	5.00%	2,034,700	1
MRB 1997	06/01/1997	06/01/2008	5.00%	407,040	2
ELECTRIC BANS 1997	10/01/1997	10/01/2000	4.00%	1,082,039	3
Total Bonds (Account 221):				3,523,779	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNIC	00/00/0000	00/00/0000	0.00%	48,103	1
ADVANCE FROM MUNI	00/00/0000	00/00/0000	0.00%	25,650	2
Total for Account 223				73,753	
Other Long-Term Debt (224)					
CAPITAL LEASE PAYABLE	11/05/1997	11/05/2000	7.00%	90,682	3
Total for Account 224				90,682	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	70,469	1
Accruals:		
Charged water department expense	13,444	2
Charged electric department expense	47,374	3
Charged sewer department expense	482	4
Other (explain):		
NONE		5
Total Accruals and other credits	61,300	
Taxes paid during year:		
County, state and local taxes	70,469	6
Social Security taxes	9,396	7
PSC Remainder Assessment	1,384	8
Other (explain):		
LICENSE FEE ELECTRIC	870	9
Total payments and other debits	82,119	
Balance end of year	49,650	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER MRB 1991	2,456	14,736	17,192	0	1
WTR MRB 1996	12,376	97,484	97,859	12,001	2
WTR MRB 1997		3,589		3,589	3
ELECTRIC BANS 1997		11,172		11,172	4
Subtotal	14,832	126,981	115,051	26,762	
Advances from Municipality (223)					
ELECRTIC ADVANCE GO DEBT	1,452	5,692	5,692	1,452	5
Subtotal	1,452	5,692	5,692	1,452	
Other Long-Term Debt (224)					
Capital Lease Payable		524	524	0	6
Subtotal	0	524	524	0	
Notes Payable (231)					
NONE				0	7
Subtotal	0	0	0	0	
Total	16,284	133,197	121,267	28,214	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	472,578	117,455				590,033	1
Add credits during year:							
For Services	500					500	2
For Mains	31,805					31,805	3
Other (specify):							
CONSTRUCT ELEC		3,433				3,433	4
CONSTRUCT WATER	290,000					290,000	5
SPECIAL ASSESSMENTS	11,500					11,500	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	806,383	120,888	0	0	0	927,271	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	719,787					719,787	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SEE FOOTNOTE	155,796	3
Total (Acct. 125):	155,796	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		5
Electric		6
Sewer (Regulated)		7
Other (specify):		
JOINT RECEIVABLES WATER AND ELECTRIC	141,608	8
Total (Acct. 142):	141,608	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SPECIAL ASSESSMENTS	10,424	11
INTEREST AND OTHER	2,305	12
Total (Acct. 143):	12,729	
Receivables from Municipality (145):		
GENERAL STREET LIGHTING	16,005	13
GENERAL HYDRANT RENT & WATER USE	97,980	14
SEWER METER READING LABOR	1,943	15
SEWER 1997 W/S ALLOCATION	5,880	16
Total (Acct. 145):	121,808	
Prepayments (165):		
PREPAID INSURANCE	8,577	17
Total (Acct. 165):	8,577	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
BLANK	5,329	21
Total (Acct. 253):	5,329	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,479,482	1,981,727	0	0	5,461,209	1
Materials and Supplies	12,411	82,194	0	0	94,605	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	128,224	1,370,434	0	0	1,498,658	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	639,480	119,171	0	0	758,651	6
Other (specify):					0	7
Average Net Rate Base	2,724,189	574,316	0	0	3,298,505	
Net Operating Income	124,177	62,235	0	0	186,412	8
Net Operating Income as a percent of						
Average Net Rate Base	4.56%	10.84%	N/A	N/A	5.65%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	195,806	1
Appropriated Earned Surplus	130,099	2
Unappropriated Earned Surplus	789,457	3
Other (Specify):		4
Total Average Proprietary Capital	1,115,362	
Net Income		
Net Income	62,787	5
Percent Return on Proprietary Capital	5.63%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

CHANGES APPEAR TO BE AS PREDICTED IN RATE ORDER

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

PSC AUTHORIZED A WATER RATE INCREASE ON 2/25/1997

PSC APPROVED A MAJOR ELECTRIC CONSTRUCTION AUTORIZATION

7. Any additional matters.

WATER COMPLETED A RURAL DEVELOPEMENT PLANT REPLACEMENT PROJECT
IN 1997

ELECTRIC BEGAN A PLANT UPGRADE PROJECT

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Acct 436-
Electric Special Funds - Increase \$17,400
Water Special Funds - Increase \$33,993

Bonds (Acct. 221) (Page F-14)

Reported deferred loss on refinancing of \$15921.00. Included this in 1/2
1997 water and 1/2 1997 electric. ele

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

Reported final maurity date as 2007 for advance from muni end of year of
\$25650.00

Balance Sheet End-of-Year Account Balances (Page F-19)

SPECIAL FUNDS ACCT 125 BREAKDOWN
ELECTRIC REDEMPTION \$12,392.00
WATER RDA REDEMPTION 20,767.00
WATER RDA RESERVE 12,123.00
ELECTRIC DEPRECIATION 5,008.00
WATER RESERVE 37,308.00
WATER CONSTRUCTION 68,198.00

\$155,796.00

Signature Page (Page ii)

Report filed manually by the utility. Revised to conform to the electronic
program, keyed and edited by PSC staff.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	310,288	1
Total Sales of Water	310,288	
Other Operating Revenues		
Forfeited Discounts (470)	1,239	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,766	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	6,005	
Total Operating Revenues	316,293	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	2,405	8
Pumping Expenses (620-625)	10,806	9
Water Treatment Expenses (630-635)	3,405	10
Transmission and Distribution Expenses (640-655)	37,264	11
Customer Accounts Expenses (901-904)	12,832	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	37,757	14
Total Operation and Maintenance Expenses	104,469	
Other Operating Expenses		
Depreciation Expense (403)	74,203	15
Amortization Expense (404-407)		16
Taxes (408)	13,444	17
Total Other Operating Expenses	87,647	
Total Operating Expenses	192,116	
NET OPERATING INCOME	124,177	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	536	25,286	133,439	4
Commercial	69	9,113	35,053	5
Industrial	7	2,153	8,097	6
Total Metered Sales to General Customers (461)	612	36,552	176,589	
Private Fire Protection Service (462)	1		2,408	7
Public Fire Protection Service (463)	1		124,017	8
Other Sales to Public Authorities (464)	11	1,587	7,274	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	625	38,139	310,288	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	124,017	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	124,017	
Forfeited Discounts (470):		
Customer late payment charges	1,239	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,239	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,678	10
Other (specify):		
SEWER PENALTY ADMIN	788	11
BULK WATER AND CONNECTION FEES	2,092	12
MISCELLANEOUS	208	13
Total Other Water Revenues (474)	4,766	
Amortization of Construction Grants (475):		
NONE		14
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	1,398	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,007	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	2,405	
PUMPING EXPENSES		
Operation Labor (620)	1,770	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	6,747	7
Operation Supplies and Expenses (623)	1,087	8
Maintenance of Pumping Plant (625)	1,202	9
Total Pumping Expenses	10,806	
WATER TREATMENT EXPENSES		
Operation Labor (630)	1,046	10
Chemicals (631)	2,180	11
Operation Supplies and Expenses (632)	179	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	3,405	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	16,823	14
Operation Supplies and Expenses (641)	8,215	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,145	16
Maintenance of Mains (651)	1,938	17
Maintenance of Services (652)	2,132	18
Maintenance of Meters (653)	2,207	19
Maintenance of Hydrants (654)	3,798	20
Maintenance of Other Plant (655)	6	21
Total Transmission and Distribution Expenses	37,264	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,943	22
Accounting and Collecting Labor (902)	10,047	23
Supplies and Expenses (903)	757	24
Uncollectible Accounts (904)	85	25
Total Customer Accounts Expenses	12,832	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	175	27
Office Supplies and Expenses (921)	5,720	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,847	30
Property Insurance (924)	2,597	31
Injuries and Damages (925)	338	32
Employee Pensions and Benefits (926)	18,584	33
Regulatory Commission Expenses (928)	2,211	34
Miscellaneous General Expenses (930)	781	35
Transportation Expenses (933)	1,504	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	37,757	
Total Operation and Maintenance Expenses	104,469	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		10,089	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		482	2
Net property tax equivalent		9,607	
Social Security		3,588	3
PSC Remainder Assessment		249	4
Other (specify): NONE			5
Total tax expense		13,444	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204830				3
County tax rate	mills		5.762400				4
Local tax rate	mills		9.317230				5
School tax rate	mills		11.227660				6
Voc. school tax rate	mills		2.091540				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		28.603660				10
Less: state credit	mills		2.044220				11
Net tax rate	mills		26.559440				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.317230				14
Combined School Tax Rate	mills		13.319200				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.636430				17
Total Tax Rate	mills		28.603660				18
Ratio of Local and School Tax to Total	dec.		0.791382				19
Total tax net of state credit	mills		26.559440				20
Net Local and School Tax Rate	mills		21.018670				21
Utility Plant, Jan. 1	\$	3,261,411	3,261,411				22
Materials & Supplies	\$	13,107	13,107				23
Subtotal	\$	3,274,518	3,274,518				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	3,274,518	3,274,518				26
Assessment Ratio	dec.		0.978129				27
Assessed Value	\$	3,202,901	3,202,901				28
Net Local & School Rate	mills		21.018670				29
Tax Equiv. Computed for Current Year	\$	67,321	67,321				30
Tax Equivalent per 1994 PSC Report	\$	29,312					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	10,089					32
Tax equiv. for current year (see note 6)	\$	10,089					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)	1,500		2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	1,500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	426		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	21,583	116,344	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	22,009	116,344	
PUMPING PLANT			
Land and Land Rights (320)	125		12
Structures and Improvements (321)	8,840	135,567	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	103,048	123,850	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	112,013	259,417	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	6,779		23
Total Water Treatment Plant	6,779	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)	375		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			1,500	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			426	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			137,927	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	138,353	
PUMPING PLANT				
Land and Land Rights (320)			125	12
Structures and Improvements (321)			144,407	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			226,898	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	371,430	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,779	23
Total Water Treatment Plant	0	0	6,779	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			375	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	175,376		26
Transmission and Distribution Mains (343)	2,190,787	58,907	27
Fire Mains (344)			28
Services (345)	440,220	3,200	29
Meters (346)	46,907	9,367	30
Hydrants (348)	186,333	9,800	31
Other Transmission and Distribution Plant (349)	658		32
Total Transmission and Distribution Plant	3,040,656	81,274	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	4,199	437	35
Computer Equipment (391.1)	29,877	460	36
Transportation Equipment (392)	25,340		37
Stores Equipment (393)	500		38
Tools, Shop and Garage Equipment (394)	7,140	1,559	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	4,715		41
Communication Equipment (397)	6,683		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	78,454	2,456	
Total utility plant in service directly assignable	3,261,411	459,491	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	3,261,411	459,491	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			175,376	26
Transmission and Distribution Mains (343)	16,533		2,233,161	27
Fire Mains (344)			0	28
Services (345)	1,596		441,824	29
Meters (346)	2,310		53,964	30
Hydrants (348)	2,910		193,223	31
Other Transmission and Distribution Plant (349)			658	32
Total Transmission and Distribution Plant	23,349	0	3,098,581	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			4,636	35
Computer Equipment (391.1)			30,337	36
Transportation Equipment (392)			25,340	37
Stores Equipment (393)			500	38
Tools, Shop and Garage Equipment (394)			8,699	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			4,715	41
Communication Equipment (397)			6,683	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	80,910	
Total utility plant in service directly assignable	23,349	0	3,697,553	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	23,349	0	3,697,553	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,120	6,120	1
February			3,941	3,941	2
March			4,031	4,031	3
April			3,978	3,978	4
May			4,558	4,558	5
June			4,517	4,517	6
July			6,071	6,071	7
August			4,223	4,223	8
September			3,881	3,881	9
October			4,262	4,262	10
November			3,713	3,713	11
December			4,011	4,011	12
Total for year	0	0	53,306	53,306	
Less: Measured or estimated water used in main flushing and water treatment during year				4,838	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				48,468	16
Less: Water sold				38,139	17
Losses and unaccounted for				10,329	18
Percent unaccounted for to the nearest whole percent (%)				21%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				821	21
Date of maximum: 7/26/1997					22
Cause of maximum:					23
CONTROL FAILURE					
Minimum gallons pumped by all methods in any one day during reporting year				47	24
Date of minimum: 12/19/1997					25
Total KWH used for pumping for the year				88,903	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CITY	1	450	10	720,000	Yes	1
CITY 2	2	214	15	720,000	Yes	2
CITY 3	3	450	18	1,080,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	CITY	CITY	CITY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	GOULD	5
Year Installed	1988	1965	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	550	500	750	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9
Year Installed	1988	1965	1996	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	50	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER STATION			14
Location	CITY			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	US EMCO			18
Year Installed	1992			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	750			21
Pump Motor or Standby Engine Mfr	US EMCO			22
Year Installed	1992			23
Type	ELECTRIC			24
Horsepower	15			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1950	1993	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	183	1	10
			11
Total capacity in gallons	88,000	235,000	
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y	Y	23
			24
Is water fluoridated (yes, no)?	Y	Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	1,740		452		1,288
M	D	4.000	2,486		348		2,138
M	D	6.000	10,964				10,964
P	D	6.000	1,372				1,372
M	D	8.000	21,740		1,066		20,674
P	D	8.000	7,051	1,220			8,271
M	D	10.000	5,984				5,984
P	D	10.000	17,345	1,298			18,643
M	D	12.000	380				380
P	D	12.000	820				820
Total Within Municipality			69,882	2,518	1,866	0	70,534
Total Utility			69,882	2,518	1,866	0	70,534

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	347	25	25		347		1
M	1.000	284	1			285		2
M	1.250	2				2		3
M	1.500	5				5		4
M	2.000	25				25		5
M	4.000	2				2		6
M	6.000	1				1		7
M	8.000	1				1		8
Total Utility		667	26	25	0	668	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	604	12	66	77	627	74	1
0.750	5				5		2
1.000	22	2			24	2	3
1.500	5	1			6	1	4
2.000	10	5			15	6	5
3.000	1				1		6
Total:	647	20	66	77	678	83	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	544	44	3	7		29	627	1
0.750		4				1	5	2
1.000		15	2	2		5	24	3
1.500		5				1	6	4
2.000		5	2	3	5		15	5
3.000		1					1	6
Total:	544	74	7	12	5	36	678	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	133	7	2		138	2
Total Fire Hydrants	133	7	2	0	138	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	70
Number of distribution system valves end of year:	159
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

BULK WATER SOLD - 554,300 IN ACCT. 474

Property Tax Equivalent (Water) (Page W-07)

THE CITY OF ELROY (WATER) USES AN ALTERNATE METHOD TO CALCULATE TAX EQUIVALENT. THIS METHOD CALCULATES THE EQUIVALENT AS 3.19% OF THE UTILITIES OPERATING REVENUES. THIS METHOD WAS INCORPORATED BY THE PSC IN DOCKET 1850-WR-102 DATED FEBRUARY 25,1997.

Water Utility Plant in Service (Page W-08)

COPY 1 OF PAGE W-8

LINE 8, COLUMN C - ACCT 314

ADDITIONS DUE TO CWIP CLOSEOUT

LINE 13, COLUMN C - ACCT 321

ADDITIONS DUE TO CWIP CLOSEOUT.

LINE 17, COLUMN C - ACCT 325

ADDITIONS DUE TO CWIP CLOSEOUT.

LINE 27, COLUMN C - ACCT 343

ADDITIONS DUE TO CWIP CLOSEOUT. SEE W-14

COPY 1 OF PAGE W-9

LINE 27, COLUMN E - ACCT 343

RETIREMENTS OF MAIN RELATING TO SO. MAIN AND DEPOT - SEE PAGE W-14.

Reservoirs, Standpipes & Water Treatment (Page W-14)

IN UNIT A YEAR CONSTRUCTED AS REPORTED AS 1890, HOWEVER PROGRAM WOULD NOT ACCEPT THAT DATE.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	866,857	1
Total Sales of Electricity	866,857	
Other Operating Revenues		
Forfeited Discounts (450)	2,680	2
Miscellaneous Service Revenues (451)	487	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,895	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	942	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	6,004	
Total Operating Revenues	872,861	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	552,465	9
Transmission Expenses (550-553)	32	10
Distribution Expenses (560-576)	22,764	11
Customer Accounts Expenses (901-904)	17,270	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	79,055	14
Total Operation and Maintenance Expenses	671,586	
Other Expenses		
Depreciation Expense (403)	91,666	15
Amortization Expense (404-407)		16
Taxes (408)	47,374	17
Total Other Expenses	139,040	
Total Operating Expenses	810,626	
NET OPERATING INCOME	62,235	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
ELECTRIC PENALTIES	2,680	1
Total Forfeited Discounts (450)	2,680	
Miscellaneous Service Revenues (451):		
RECONNECT FEES	255	2
MISCELLANEOUS	232	3
Total Miscellaneous Service Revenues (451)	487	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	1,895	5
Total Rent from Electric Property (454)	1,895	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SEWER PENALTY ADMINISTRATIVE	788	7
DELINQUENT UTILITIES	154	8
Total Other Electric Revenues (456)	942	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	16,707	11
Fuel (539)	3,015	12
Operation Supplies and Expenses (540)	7,161	13
Maintenance of Other Power Production Plant (543)	526	14
Total Other Power Generation Expenses	27,409	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	524,725	15
Other Expenses (546)	331	16
Total Other Power Supply Expenses	525,056	
Total Power Production Expenses	552,465	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)	32	19
Total Transmission Expenses	32	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)	4,395	22
Street Lighting and Signal System Expenses (565)	606	23
Meter Expenses (566)	658	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	6,876	26
Maintenance of Structures and Equipment (571)	1,093	27
Maintenance of Lines (572)	8,963	28
Maintenance of Line Transformers (573)	173	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	22,764	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,249	33
Accounting and Collecting Labor (902)	10,203	34
Supplies and Expenses (903)	1,818	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	17,270	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	850	38
Office Supplies and Expenses (921)	5,426	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	24,739	41
Property Insurance (924)	4,616	42
Injuries and Damages (925)	1,354	43
Employee Pensions and Benefits (926)	31,893	44
Regulatory Commission Expenses (928)	1,035	45
Miscellaneous General Expenses (930)	5,962	46
Transportation Expenses (933)	2,584	47
Maintenance of General Plant (935)	596	48
Total Administrative and General Expenses	79,055	
Total Operation and Maintenance Expenses	671,586	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		39,560	1
Social Security		5,809	2
Wisconsin Gross Receipts Tax		870	3
PSC Remainder Assessment	PERCENT OF OPERATING REVENUES	1,135	4
Other (specify): NONE			5
Total tax expense		47,374	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204830				3
County tax rate	mills		5.762400				4
Local tax rate	mills		9.317230				5
School tax rate	mills		11.227660				6
Voc. school tax rate	mills		2.091540				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		28.603660				10
Less: state credit	mills		2.044220				11
Net tax rate	mills		26.559440				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.317230				14
Combined School Tax Rate	mills		13.319200				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.636430				17
Total Tax Rate	mills		28.603660				18
Ratio of Local and School Tax to Total	dec.		0.791382				19
Total tax net of state credit	mills		26.559440				20
Net Local and School Tax Rate	mills		21.018670				21
Utility Plant, Jan. 1	\$	1,885,046	1,885,046				22
Materials & Supplies	\$	76,540	76,540				23
Subtotal	\$	1,961,586	1,961,586				24
Less: Plant Outside Limits	\$	71,410	71,410				25
Taxable Assets	\$	1,890,176	1,890,176				26
Assessment Ratio	dec.		0.978129				27
Assessed Value	\$	1,848,836	1,848,836				28
Net Local & School Rate	mills		21.018670				29
Tax Equiv. Computed for Current Year	\$	38,860	38,860				30
Tax Equivalent per 1994 PSC Report	\$	39,560					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	39,560					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	500	0	
 STEAM PRODUCTION PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
Total Steam Production Plant	0	0	
 HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	0	0	
 OTHER PRODUCTION PLANT			
Land and Land Rights (340)	835		18
Structures and Improvements (341)	110,682	13,930	19
Fuel Holders, Producers and Accessories (342)	8,750		20
Prime Movers (343)	330,460		21
Generators (344)	115,287		22
Accessory Electric Equipment (345)	18,222		23
Miscellaneous Power Plant Equipment (346)			24
Total Other Production Plant	584,236	13,930	
 TRANSMISSION PLANT			
Land and Land Rights (350)			25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			835	18
Structures and Improvements (341)			124,612	19
Fuel Holders, Producers and Accessories (342)			8,750	20
Prime Movers (343)	108,938		221,522	21
Generators (344)			115,287	22
Accessory Electric Equipment (345)			18,222	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	108,938	0	489,228	
TRANSMISSION PLANT				
Land and Land Rights (350)			0	25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)	136,226		27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	136,226	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)			34
Structures and Improvements (361)			35
Station Equipment (362)	14,827		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	238,321	1,681	38
Overhead Conductors and Devices (365)	251,485	372	39
Underground Conduit (366)			40
Underground Conductors and Devices (367)	114,598	190,303	41
Line Transformers (368)	191,724	11,861	42
Services (369)	125,941	12,921	43
Meters (370)	60,578	5,612	44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	54,889	403	47
Total Distribution Plant	1,052,363	223,153	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)			49
Office Furniture and Equipment (391)	6,296	1,418	50
Computer Equipment (391.1)	9,170		51
Transportation Equipment (392)	44,264		52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)	8,083	4,233	54
Laboratory Equipment (395)			55
Power Operated Equipment (396)	43,908	116,896	56
Communication Equipment (397)			57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			136,226 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	136,226
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			14,827 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,475		237,527 38
Overhead Conductors and Devices (365)	11,632		240,225 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			304,901 41
Line Transformers (368)	5,963		197,622 42
Services (369)			138,862 43
Meters (370)	750		65,440 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			55,292 47
Total Distribution Plant	20,820	0	1,254,696
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			7,714 50
Computer Equipment (391.1)			9,170 51
Transportation Equipment (392)	36,509		7,755 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			12,316 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			160,804 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)			58
Other Tangible Property (399)			59
Total General Plant	111,721	122,547	
Total utility plant in service directly assignable	1,885,046	359,630	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	 1,885,046	 359,630	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	36,509	0	197,759
Total utility plant in service directly assignable	166,267	0	2,078,409
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	166,267	0	2,078,409

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.40	8.90	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		7.70	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	12	7
Nonfarm	23	8
Total	35	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	35	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	3,924	Monday	01/13/1997	11:00	2,033	1
February	02	3,577	Monday	02/10/1997	11:00	1,686	2
March	03	3,503	Monday	03/24/1997	14:00	1,810	3
April	04	3,681	Tuesday	04/08/1997	11:00	1,751	4
May	05	3,325	Thursday	05/01/1997	09:00	1,536	5
June	06	3,287	Friday	06/27/1997	13:00	1,810	6
July	07	3,670	Wednesday	07/16/1997	15:00	1,572	7
August	08	3,267	Wednesday	08/27/1997	14:00	1,631	8
September	09	3,236	Tuesday	09/16/1997	15:00	1,444	9
October	10	3,168	Wednesday	10/08/1997	12:00	1,551	10
November	11	3,271	Wednesday	11/05/1997	11:00	1,490	11
December	12	3,452	Monday	12/22/1997	12:00	1,681	12
Total		41,361				19,995	

System Name DAIRYLAND POWER

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine		50	4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		50	7
Purchases		19,995	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		20,045	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		18,905	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		10	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		10	23
Total Sold and Used		18,915	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		1,130	27
Total Energy Losses		1,130	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		5.6373%	29
Total Disposition of Energy		20,045	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RURAL	FG-1	42	530	1
RESIDENTIAL	RG-1	644	4,730	2
WATER HEATER	RG-1		134	3
Total Sales for Residential Sales		686	5,394	
Commercial & Industrial				
INTERDEPARTMENTAL	CG-1	1		4
SMALL COMMERCIAL	CG-1	133	3,149	5
SMALL POWER	CP-1	7	961	6
LARGE POWER	CP-2	7	9,151	7
Total Sales for Commercial & Industrial		148	13,261	
Public Street & Highway Lighting				
LIGHTING	MS-1	1	250	8
Total Sales for Public Street & Highway Lighting		1	250	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		835	18,905	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		33,004	(5,302)	27,702	1
		277,607	(47,311)	230,296	2
		7,715	(1,339)	6,376	3
0	0	318,326	(53,952)	264,374	
		8,141	(1,394)	6,747	4
		192,183	(31,221)	160,962	5
		56,597	(9,659)	46,938	6
27,863		465,739	(93,908)	371,831	7
27,863	0	722,660	(136,182)	586,478	
		18,668	(2,663)	16,005	8
0	0	18,668	(2,663)	16,005	
				0	9
0	0	0	0	0	
27,863	0	1,059,654	(192,797)	866,857	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	CUMBERLAND MUNI		DAIRYLAND POWER		1
Point of Delivery	ELROY SUBSTATION		ELROY SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	SURPLUS		SURPLUS		3
Voltage at Which Delivered	2400		2400		4
Point of Metering	ELROY SUBSTATION		ELROY SUBSTATION		5
Total of 12 Monthly Maximum Demands -- kW	1		3,681		6
Average load factor	0.0000%		744.1024%		7
Total Cost of Purchased Power	2,668		453,164		8
Average cost per kWh	0.0000		0.0227		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January			2,033		12
February			1,686		13
March			1,810		14
April			1,751		15
May			1,536		16
June			1,810		17
July			1,572		18
August			1,631		19
September			1,444		20
October			1,551		21
November			1,490		22
December			1,681		23
Total kWh (000)	0	0	19,995	0	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	50	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	2,250	7
Date and Hour of Such Maximum Demand	2/5/1997 0	8
Load Factor	0.0025	9
Maximum Net Generation in Any One Day	12,000	10
Date of Such Maximum	7/17/1997	11
Number of Hours Generators Operated	29	12
Maximum Continuous or Dependable Capacity--kW	2,290	13
Is Plant Owned or Leased?		14
Total Production Expenses	27,409	15
Cost per kWh of Net Generation (\$)	548	16
Monthly Net Generation --- kWh (000):		
January	0	17
February	5	18
March	0	19
April	0	20
May	0	21
June	0	22
July	45	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	50	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	88	32
Average Cost per Barrel of Oil Burned (\$)	34.3200	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil	13	38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.0603	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	ELROY			1
Unit Identification	4113-3-2-5			2
Type of Generation	RECIP			3
kWh Net Generation (000)	50			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	2,250			7
Date and Hour of Such Maximum Demand	2/5/1997 0			8
Load Factor	0.0025			9
Maximum Net Generation in Any One Day	12,000			10
Date of Such Maximum	07/17/1997			11
Number of Hours Generators Operated	29			12
Maximum Continuous or Dependable Capacity--kW	2,290			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	27,409			15
Cost per kWh of Net Generation (\$)	548.1800			16
Monthly Net Generation --- kWh (000): January				17
February	5			18
March				19
April				20
May				21
June				22
July	45			23
August				24
September				25
October				26
November				27
December				28
Total kWh (000)	50			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)	88			32
Average Cost per Barrel of Oil Burned (\$)	34.3200			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons				36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil	13			38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				41
Average Cost per Ton (\$)				42
Kind of Coal Used				43
Average BTU per Pound				44
Water Evaporated--Thousands of Pounds				45
Is Water Evaporated, Metered or Estimated?				46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				48
Based on Total Coal Used at Plant				49
Based on Coal Used Solely in Electric Generation				50
Average BTU per kWh Net Generation				51
Total Cost of Fuel (Oil and/or Coal)				52
per kWh Net Generation (\$)	0.0603			53
				54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)

NONE

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed	Type	RPM	Voltage (kV)	kWh Generated by Each Unit During Yr. (000's)	Rated Unit Capacity kW (n)	kVA (o)	Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars		Utility Designation			
(a)	(b)	(c)	(d)	(e)	(f)
Name of Substation	MUNICIPAL				1
Voltage--High Side	67,000				2
Voltage--Low Side	2,400				3
Num. Main Transformers in Operation	1				4
Capacity of Transformers in kVA	5,000				5
Number of Spare Transformers on Hand	1				6
15-Minute Maximum Demand in kW	3,924				7
Dt and Hr of Such Maximum Demand	01/13/1997				8
	11:00				9
Kwh Output	19,995				10

SUBSTATION EQUIPMENT (continued)

Particulars		Utility Designation			
(g)	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars		Utility Designation			
(m)	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,006	351	25,978	1
Acquired during year	16	12	1,265	2
Total	1,022	363	27,243	3
Retired during year	30	7	808	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	992	356	26,435	6
Number end of year accounted for as follows:				7
In customers' use	930	320	21,330	8
In utility's use		2	2,000	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	62	34	3,105	12
Total end of year	992	356	26,435	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	23	29,440	1
Sodium Vapor	100	105	63,497	2
Sodium Vapor	250	56	114,968	3
Total		184	207,905	
Ornamental				
Sodium Vapor	250	39	25,847	4
Total		39	25,847	
Other				
Other	150	1	1	5
Other	250	1	15,859	6
Total		2	15,860	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

COPY 2 OF PAGE E-3

ACCT 572 - MAINTENANCE OF LINES

DECREASE DUE TO LESS MAINTENANCE NECESSARY IN 1997

COPY 3 OF PAGE E-3

ACCT 923 - OUTSIDE SERVICES EMPLOYED

INCREASE DUE TO AN INCREASE IN ENGINEERING SERVICES NEEDED IN 1997.

Electric Utility Plant in Service (Page E-06)

COPY 1 OF PAGE E-6

LINE 19, COLUMN C - ACCT 341

ADDITIONS OF IMPROVEMENTS PLACED IN SERVICE

COPY 1 OF PAGE E-7

LINE 21, COLUMN E - ACCT 343

RETIREMENT IS FOR REMOVAL OF ENGINES/PRIMEOVERS. #1, #2, #3 AND #4. THESE UNITS HAVE BEEN INACTIVE FOR SEVERAL YEARS.

COPY 2 OF PAGE E-6

LINE 41, COLUMN C - ACCT 367

ADDITIONS DUE TO CWIP CLOSEOUT AND PAYROLL RELATED WORK.

LINE 42, COLUMN C - ACCT 368

ADDITIONS PER SCHEDULE E-22

LINE 43, COLUMN C - ACCT 369

ADDITIONS DUE TO RECLASS OF CWIP AND FROM ELECTRIC UTILITY WORKORDERS.

LINE 56, COLUMN C - ACCT 396

TO RECORD ADDITIONS OF BOBCAT W/TRAILER AND NEW BOOM TRUCK.

COPY 2 OF PAGE E-7

LINE 39, COLUMN E - ACCT 365

RETIREMENTS FROM UTILITY WORKORDERS

LINE 52, COLUMN E - ACCT 392

ABANDONMENT OF OLD BOOM TRUCK
